

2133 (3) Except as provided in Subsection (1) or (2), procedures and requirements for a
2134 taxpayer to obtain a refund from the commission are as provided in Section 59-1-1410.

2135 Section 7. **Retrospective operation -- Effective date.**

2136 (1) The amendments to the following sections have retrospective operation to
2137 September 27, 2011, and apply to a refund request that is pending on, or filed on or after,
2138 September 27, 2011:

2139 (a) Section 59-1-1410; ~~H~~→ [and] ←~~H~~

2140 (b) Section 59-1-1417 ~~H~~→ [;] ; and ←~~H~~

2141 (c) Section 59-12-110.

2142 (2) The amendments to the following sections take effect on July 1, 2014, and apply to
2143 a refund request that is pending on, or filed on or after, January 1, 2012:

2144 (a) Section 10-1-405;

2145 (b) Section 59-12-102; and

2146 (c) Section 59-12-103.